



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: **D. Douglas Titus** Date Reviewed: **March 28, 2000**

Ancillary Document being reviewed (provide number and title): **ETA 347.16.180 (Federal Government Contractors Hauling Out-of-State Goods)**

Date last Issued: **May 29, 1970**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-20-180 (Motor transportation, urban transportation)**

Purpose of the document: **The purpose of this ETA is to explain that federal government contractors hauling U.S. mail between Washington locations are subject to the public utility tax, notwithstanding that the mail may originate or be destined out of the state.**

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The information in this ETA should be included in Rule 180 at such time as that rule is revised. Thereafter, this ETA should be repealed.

Manager Action:

☐

Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____